Unified Treasury

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October 31, 1922.

Reverend Joseph Vance, D. D.,
First Presbyterian Church,
Detroit, Michigan.

My dear Dr. Vance:

For fear the communication which I sent you last week has not reached you, I am enclosing a copy of the action of the Woman's Board relative to the Unified Financial System.

We do appreciate the fact that you have been commandeered by the Assembly for a very difficult service and the Womsn's Board of Home Missions wants to co-operate in every possible way. We never mean to be obstructionists but we do ask for the sympathetic consideration of the suggestions which we have made regarding women's gifts through their missionary societies.

With cordial greetings,

Faithfully yours,

General Secretary

lhd/fmr
Enclosure

Unified Treasury

Oct 31, 1922

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The Woman's Board of Home Missions knowing that the Committee appointed by the General Assembly to consider " a unified financial system for the General Assembly, its Boards and Agencies" desires the fullest information concerning gifts of women through their missionary organizations and realising that while the work of this Committee applies primarily to unification at headquarters doubtless it also implies some similar system in presbyterial and local finances, begs to submit the following suggestions:

1. In common with all Presbyterian bodies this Board recognises the right of individual churches to lay down their own plans of financial procedure, but also recognises that at this time of reorganization there would be great value in the establishment of a standard line of action which might be recommended by General Assembly.

2. It has been decided by General Assembly that the women's missionary organization, synodically, presbyterially and locally, shall be continued and its efficiency unimpaired. This presupposes a continuance of women's double giving, first as church members to the benevolent budget of the church, and second to the support of the objects definitely assigned to women's missionary organizations.

3. Whatever arrangements may be made concerning a unified treasury, it is essential that there should be a direct approach through local and presbyterial treasurers of women's missionary organizations to those departments at headquarters carrying special interests assigned to such missionary organizations. The practical efficiency of this method has been demonstrated for fifty years with increasing success as the receipts of the Woman's Boards will testify. The efficient and self- sacrificing volunteer service rendered by local and presbyterial treasurers has been one of the strongest elements in the building up of the Woman's Boards of Missions of the Presbyterian Church.

With the above facts in mind it is our judgment and the consensus of opinion of missionary women who have occupied official positions that the practical efficiency of this organization is dependent upon a direct assumption of

financial responsibility. We believe that this assumption of financial responsibility is not only necessary for the collection of funds but for the very preservation of the spiritual and educational life of the organization. We believe that the woman's missionary organization should be given the responsibility of collecting the quota of their society which is part of the entire quota of the local church.

We pledge to this committee, as heretofore, the loyal cooperation of the constituency of the Woman's Board of Home Missions, and beg its serious and sympathetic consideration of these practical suggestions which we have made in their behalf.

GENERAL SECRETARY'S OFFICE
REC'D NOV 28 22
ANS'D
By
BOARD OF HOME MISSIONS

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General
Unified Financial
System

Nov. 14, 1922

My Dear Sir:

The last General Assembly created us a committee to consider a Unified Financial System for the Church. The matter not only involves many interests but ramifies in many directions.

At a recent meeting we heard from many of these interests and met a variety of objections. We wish to get all possible light on the subject, and are sending out the enclosed list of questions. Will you be good enough to give your own answer to them, and also state in so far as you care to, and briefly, your reasons.

Yours cordially,

The Committee

Joseph A. Vance
William P. Merrill
Matthew F. Smith
A. C. Ernst
Craig N. Ligget
Herbert K. Twitchell
Thomas D. McCloskey

List of Questions.

1. Do you believe a standardization system of accounting, so far as practicable, should be introduced in the operation of all the Boards?

2. Do you believe in the substitution of one General Treasurer in place of separate treasurers of the Boards, if legal difficulties can be overcome?

3. Would you prefer that a single treasurer for the Church should be created, with a deputy treasurer for each of the Boards?

4. Would you favor either of the last two if it would involve additional expense over the present system?

5. Would the substitution of a General Treasurer for the separate Board Treasurers weaken the personal touch and interest of the individual giver and the local Church and its treasurer?

6. Would the creation of a General Treasurer be of any material advantage to your local church treasurer in remitting funds?

7. Do you agree that a designated gift shall be defined as a gift designated for either some particular board or some specific work or object under a particular board?

8. In the distribution of the Church's contributions for the year, shall funds designated for a specific board or specific object under a board affect the percentage assigned that particular board from undesignated funds?

9. If designated funds are to affect the quota of distribution, should a distinction be made between designated objects in the Assembly's budget and those not in the budget?

10. In the light of these and other considerations, do you or do you not, on the whole, favor the establishment of a unified financial system for the church?

11. Do you think it would be a helpful thing for the General Assembly to suggest a standardized system of accounting with detailed rules for the guidance of local church treasurers; and if so, have you any specific suggestions to this end?

Please send your reply as early as convenient to:
Rev. Joseph A. Vance, First Presbyterian Church,
Woodward Ave. and Edmund Place,
Detroit, Mich.

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First Presbyterian Church
Woodward Avenue and Edmund Place
Detroit, Michigan

WOMAN'S BOARD OF HOME MISSIONS • REC'D TREASURER'S OFFICE • JAN 2 1923

Dec. 29, 1922

Miss Mary W. Torrence
156 Fifth Ave
New York City.

My dear Miss Torrence:

I shall be very glad to have any of the officials of the Woman's Board of Home Missions answer the questions sent, if you care to do so in addition to the communication you have already sent in. They are being sent out to officers of all boards, and most of them are making an answer in addition to what they have sent in.

I do not know how to make any clearer than the question does what we mean by General Treasurer and Church Treasurer. Wherever the latter term is used the word local is used with it, and of course a General Treasurer means one for the church at large.

Yours cordially,

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